



FLORIDA DEPARTMENT OF HEALTH
OFFICE OF INSPECTOR GENERAL

REFUGEE HEALTH PROGRAM EXPENDITURES

Report # R-1516DOH-015 • April 6, 2016

PURPOSE OF THIS PROJECT

Determine whether expenditures charged to the Refugee Health Program (Program) relate to and are allowable.

WHAT WAS EVALUATED

Sample of expenditures charged by staff at county health departments (CHDs) to the Other Cost Accumulator (OCA) SRS16 – *Refugee Health Screening Reimbursement* during October 1, 2015 through December 31, 2015.

SUMMARY OF RESULTS

Expenditures charged to the Program related to and were allowable.

Management should address a control weakness we identified:

- **There were inconsistencies between the Florida Accounting and Information Resource (FLAIR) system and the Employee Activity Record (EARs) for salaries and benefits costs charged to the Program.**

Additional details follow below. Final reports also include management's response in Appendix A.

BACKGROUND

The Department of Children and Families (DCF) is the designated agency in Florida with responsibility to administer and monitor refugee program activities within the state, authorized in Section 402.86, *Florida Statutes (FS)*. DCF has designated the responsibility of administering refugee health services to the Department of Health (Department) Program through a Memorandum of Agreement.

Refugee Medical Assistance funds are received from DCF and distributed to the CHDs by the Program in the Bureau of Epidemiology and by the Office of Budget and Revenue Management. CHDs must use the funds to cover expenses associated with the provision of refugee health services.

Allowable expenditures include direct service and administrative costs. Included among these allowable expenditures were the following costs that were the focus of our review: utilities (electricity), supplies (prescription drugs and vaccines), rental property, tangible personal property (personal computers), laboratory services, temporary employment services, security services, laundry services, repairs and maintenance of information technology, federal financial assistance, and state personnel assessments.

DETAILED RESULTS AND RECOMMENDATIONS

Management should address the following identified issue:

1. *There were inconsistencies between FLAIR and EARs for salaries and benefits costs charged to the Program.*

- This issue relates to a finding of the Program that the Office of the Auditor General continues to identify in its annual audit of Statewide Federal Awards.
- Employees record their time worked according to the program area, in the EARs component of the Employee Activities module in the Health Management System (HMS).
- DHP 50-20, *Health Management System Personal Health Service and Time Code Pamphlet*, explains that CHD staff should code their time for, "[h]ealth assessments, immunizations, lab services, health education, and any other services provided directly to a refugee client," to Program Component (PC) 18-*Refugee Health* in EARs.
- There were inconsistencies between salaries and benefits costs charged to the OCA SRS16 in FLAIR and time coded to PC 18 in EARs.
- Some CHD staff did not accurately record time in EARs, and sometimes CHD fiscal staff did not correctly set up the Financial & Information Reporting System (FIRS) Timekeeping Payroll Reallocation Set.
- FIRS is an intranet based reporting system that extracts FLAIR, People First, My Florida Marketplace, Schedule C, and the Contract Management System (CONMAN) information and enables managers to access integrated information quickly.

We recommend the Office of Refugee Health continue its monitoring of time charged by CHD staff to PC 18 in the EARs module of HMS. The monitoring should include continued training to CHD staff that charge time to PC 18.

We also recommend the Office of Budget & Revenue Management staff in charge of FIRS request that fiscal management at CHDs analyze the Timekeeping Payroll Reallocation Sets in FIRS for all employees to ensure Primary Component Codes and OCAs are correct, not just for SRS16 but for all programs. This will improve the accuracy in reporting employee time.

SUPPLEMENTAL INFORMATION

Section 20.055, *FS*, charges the Department's Office of Inspector General with responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government.

Mark H. Boehmer, CPA, Senior Management Analyst II, conducted the review under the supervision of Michael J. Bennett, CIA, Director of Auditing.

Our methodology included interviewing management and staff at Central Office and CHDs; reviewing applicable laws, rules, policies and procedures; analyzing data maintained in FLAIR, the Refugee Domestic Health Assessment System (RDHAS) and HMS; and reviewing selected invoices and other supporting documentation related to the expenditures.

This project was not an audit, as industry-established auditing standards were not applied. Internal Audit Unit procedures for the performance of reviews were followed and used during this project.

We want to thank management and staff in the Office of Refugee Health in the Bureau of Epidemiology, the Bureau of Finance & Accounting, and the Office of Information Technology for the data provided and for their cooperation throughout the review.

Copies of all final reports are available on our website at www.floridahealth.gov (search: internal audit). If you have questions or comments, please contact us by the following means:

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APPENDIX A: MANAGEMENT RESPONSE

	Recommendation	Management Response
1.1	<p>We recommend the Office of Refugee Health continue its monitoring of time charged by CHD staff to PC 18 in the EARS module of HMS. The monitoring should include continued training to CHD staff that charge time to PC 18.</p>	<p>We concur.</p> <p>The Refugee Health Program (RHP) actively informs CHD staff about programmatic and fiscal expectations by utilizing multiple means of communication. Each year, the RHP facilitates a conference call to review the Program Guidelines. In addition, the staff hosts a bi-monthly conference call with all of CHDs, provides one-on-one orientation conference calls with CHDs individually, and offers on-going technical assistance via email and phone. The RHP will continue to support these efforts in the future.</p> <p>The RHP's Program Analyst began sending EARS to Payroll Reports to the CHDs in February 2015, requesting that staff review and confirm that all RHP staff were coding their time in EARS to PC 18, and that they were establishing reallocation sets in FIRS to ensure that staff time is billing to OCA SRS##. The CHDs were also routinely reminded to charge all RHP expenses and contractual services to OCA SRS## via the communication channels described above. These efforts were necessary in order to prepare and better facilitate the CHDs' transitioning from the program's payment methodology of fee-for-service to cost reimbursement.</p> <p>The Program Analyst routinely monitors program charges. She reviews all CHD monthly expenditures and identifies areas of concern, and contacts the CHDs directly, as needed, to resolve identified issues. The Program Analyst will continue to monitor program charges on a monthly basis and provide technical assistance as necessary.</p> <p>The FIRS project team in Daytona Beach can also provide the CHDs with FIRS training on a scheduled and ad hoc basis. Training includes EARS Coding and Reallocation sets. This information will be included in the bi-monthly conference call minutes.</p> <p><i>Contact:</i> Sue M. Higgins, MPH, Program Administrator, Refugee Health Program <i>Completed</i></p>
1.2	<p>We also recommend the Office of Budget & Revenue Management staff in charge of FIRS request that fiscal management at CHDs analyze the Timekeeping Payroll Reallocation Sets in FIRS for all employees to ensure Primary Component Codes and OCAs are correct, not just for SRS16 but for all programs. This will improve the accuracy in reporting employee time.</p>	<p>We concur.</p> <p>The Office of Budget and Revenue Management addressed the importance of accurate redistributions of payroll costs at the statewide FIRS & Budget Training the last week of March, 2016. The discussion emphasized the importance of ensuring salary costs are only charged to funds appropriate for each program. The Office of Budget and Revenue Management will continue to emphasize this importance through periodic trainings and other communications to CHD staff.</p> <p><i>Contact:</i> Beth Benton, Office of Budget and Revenue Management <i>Completed</i></p>